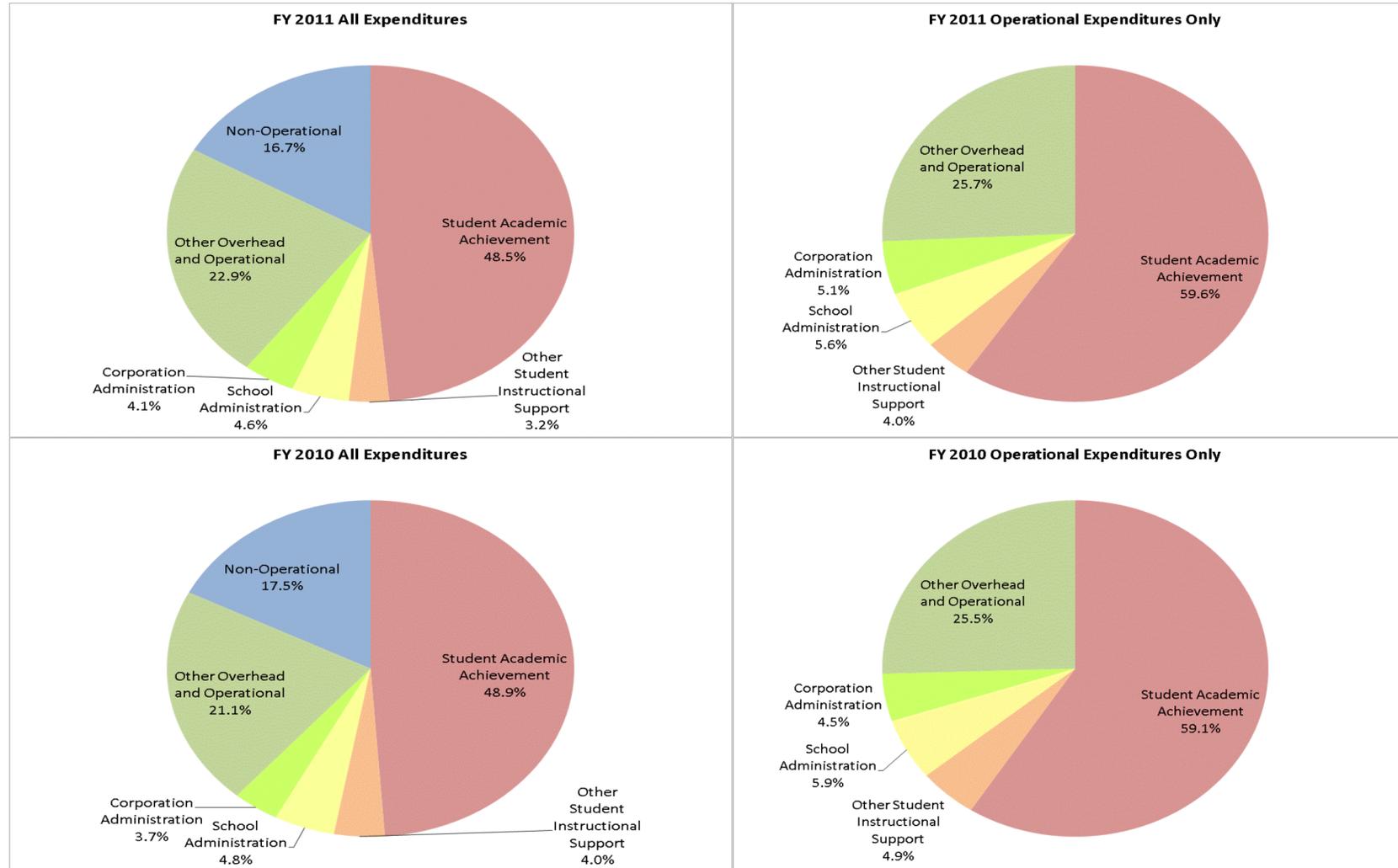


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
Benton Community School Corp (395)**

**Benton Community School Corp (395)**

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$9,167,182	53.6%	\$10,733,919	44.8%	\$10,438,881	48.9%	\$10,576,311	48.5%
Student Instructional Support	\$1,469,340	8.6%	\$1,623,428	6.8%	\$1,888,144	8.8%	\$1,689,600	7.8%
Overhead and Operational	\$4,129,279	24.1%	\$5,243,163	21.9%	\$5,284,799	24.7%	\$5,885,357	27.0%
Nonoperational	\$2,344,634	13.7%	\$6,368,598	26.6%	\$3,745,119	17.5%	\$3,642,068	16.7%
<b>Grand Total</b>	<b>\$17,110,436</b>		<b>\$23,969,110</b>		<b>\$21,356,943</b>		<b>\$21,793,336</b>	

	FY 2001	FY 2006	FY 2010	FY 2011
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>62.2%</b>	<b>51.6%</b>	<b>57.7%</b>	<b>56.3%</b>



**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2010 - June 2011  
Benton Community School Corp (395)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten			\$367,453	\$367,333			0%
	11100 Regular Programs; Elementary	\$2,956,089	\$3,107,325	\$3,759,176	\$3,983,150	35%	28%	6%
	11200 Regular Programs; Middle/Junior High	\$2,544,758	\$3,000			-100%	-100%	
	11300 Regular Programs; High School	\$1,904	\$2,598,831	\$3,249,246	\$3,363,437	> 500%	29%	4%
	11350 Regular Programs; High School; Academic Honors Diploma	\$24,050				-100%		
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$91,288	\$91,943			1%
	11410 Vocational Education; Agriculture A	\$131,809	\$103,647	\$45,231	\$5,735	-96%	-94%	-87%
	11430 Vocational Education; Distributive Education	\$100				-100%		
	11450 Vocational Education; Consumer and Homemaking	\$89,867	\$144,787	\$95,736	\$125,621	40%	-13%	31%
	11470 Vocational Education; Business Education	\$57,549	\$54,008	\$39,809	\$61,075	6%	13%	53%
	11490 Vocational Education; Industrial Education B	\$82,596	\$100,643	\$161,877	\$180,248	118%	79%	11%
	11510 Vocational Education; Cooperative Education	\$8,294	\$13,194			-100%	-100%	
	11520 Vocational Education; Area School Participation		\$73,840				-100%	
	11590 Other Vocational Education Programs	\$11,700	\$10,628	\$20,752	\$21,498	84%	102%	4%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$35,266				-100%		
	11910 Other Regular Programs; Competency Testing	\$165	\$374			-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$31,850	\$16,380	\$23,635	\$38,031	19%	132%	61%
	12210 Mental Disabilities; Mild Mental Disabilities	\$453,590	\$1,133,494	\$1,119,818	\$1,033,167	128%	-9%	-8%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$380,270		\$270,049	\$273,456	-28%		1%
	12350 Physical Impairment; Homebound	\$517	\$1,673	\$4,121	\$13,642	> 500%	> 500%	231%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time			\$270,292	\$262,993			-3%
	12710 Equal Opportunity At Risk	\$43,914		\$2,831		-100%		-100%
	12810 Special Education Preschool		\$25,455	\$130,512	\$180,489		> 500%	38%
	12900 Other Special Programs	\$13,673	\$42,189	\$70,793	\$63,360	363%	50%	-10%
	13100 Adult/Continuing Education Programs; Adult Basic Education			\$38,214	\$29,233			-24%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$41,026	\$49,236	\$19,879	\$16,078	-61%	-67%	-19%
	14100 Summer School Programs; Elementary	\$102,837	\$45,027			-100%	-100%	
	14300 Summer School Programs; High School	\$59,157	\$73,115	\$62,939	\$48,313	-18%	-34%	-23%
	15100 Enrichment Programs; Non-Credit		\$8,469				-100%	
	16100 Remediation Testing	\$13,028	\$10,835	\$674		-100%	-100%	-100%
	16200 Preventive Remediation	\$36,906	\$87,697	\$46,239	\$38,380	4%	-56%	-17%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)			\$17,841	\$13,618			-24%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$66,507	\$124,882	\$81,070		-100%	-100%	-100%
	22110 Improvement of Instruction; Service Area Direction	\$83,410	\$7,131	\$6,499	\$357	-100%	-95%	-95%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$43,418	\$167,435	\$268,463	\$160,756	270%	-4%	-40%
	22130 Improvement of Instruction; Instructional Staff Training	\$12,504	\$8,091	\$3,098	\$3,012	-76%	-63%	-3%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,411				-100%		
	22220 Library/Media Services; School Library	\$214,986	\$136,533	\$163,766	\$165,972	-23%	22%	1%
	22230 Library/Media Services; Audiovisual	\$20,067	\$4,079	\$4,492	\$5,338	-73%	31%	19%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$3,728				-100%		
	22290 Library/Media Services; Other Educational Media Services	\$4,613				-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration		\$2,302				-100%	
	22360 Instruction, Related Technology; Network Support	\$49,899	\$199,077			-100%	-100%	
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel			\$2,151	\$11,958			456%
	22900 Other Support Service, Instructional Staff			\$936	\$3,112			232%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$542				-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$157,174	\$472,812					
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only				\$15,006			
<b>Student Academic Achievement Total</b>		<b>\$7,779,174</b>	<b>\$8,826,189</b>	<b>\$10,438,881</b>	<b>\$10,576,311</b>	<b>36%</b>	<b>20%</b>	<b>1%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$23,135	\$29,664	\$49,500	\$56,558	144%	91%	14%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services		\$105,154	\$94,167	\$94,646		-10%	1%
	21210 Guidance Services; Service Area Direction		\$5,481				-100%	
	21220 Guidance Services; Counseling Services	\$214,402	\$259,722	\$299,887	\$202,643	-5%	-22%	-32%
	21290 Guidance Services; Other Guidance Services	\$12,525				-100%		
	21340 Health Services; Nurse Services	\$64,914	\$103,911	\$142,949	\$129,957	100%	25%	-9%
	21390 Health Services; Other Health Services		\$4,510	\$3,960	\$3,762		-17%	-5%
	21420 Psychological Testing	\$54,947	\$58,757	\$5,869	\$7,007	-87%	-88%	19%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Benton Community School Corp (395)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	21430 Psychological Counseling			\$80,593	\$69,869			-13%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Ser	\$146,018	\$140,483	\$173,524	\$130,900	-10%	-7%	-25%
	21990 Other Support Services, Students; Other Student Services			\$8,282				-100%
	24100 Office of The Principal	\$718,173	\$617,877	\$1,029,414	\$994,258	38%	61%	-3%
<b>Student Instructional Support Total</b>		<b>\$1,234,113</b>	<b>\$1,325,558</b>	<b>\$1,888,144</b>	<b>\$1,689,600</b>	<b>37%</b>	<b>27%</b>	<b>-11%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction			\$36,705	\$6,267			-83%
	23120 Board of Education; Service Area Assistants	\$18,931	\$12,292	\$22,522	\$21,224	12%	73%	-6%
	23150 Board of Education; Legal Services	\$9,603	\$9,775	\$58,019	\$17,925	87%	83%	-69%
	23160 Board of Education; Promotion Expenses	\$1,877	\$2,139	\$3,045	\$1,923	2%	-10%	-37%
	23210 Executive Administration; Office of The Superintendent	\$116,508	\$134,244	\$218,234	\$262,036	125%	95%	20%
	23290 Executive Administration; Other Executive Administration Services	\$701	\$1,914			-100%	-100%	
	25110 Fiscal Services; Office of The Business Manager	\$173,967	\$145,049	\$219,194	\$338,283	94%	133%	54%
	25120 Fiscal Services; Service Area Direction		\$911				-100%	
	25191 Other Fiscal Services; Refund of Revenue	\$1,786	\$2,858	\$7,150	\$8,922	400%	212%	25%
	25192 Other Fiscal Services; Petty Cash	\$700	\$700	\$750	\$750	7%	7%	0%
	25199 Other Fiscal Services; Other			\$19,351	\$21,859			13%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$9,285				-100%		
	25300 Printing, Publishing, and Duplicating Services	\$6,967				-100%		
	25400 Planning, Research, Development and Evaluation	\$3,803	\$1,150	\$2,500	\$1,250	-67%	9%	-50%
	25740 Personnel Services; Noninstructional Personnel Training	\$641	\$1,264			-100%	-100%	
	25750 Personnel Services; Health Services	\$300	\$1,650		\$1,142	281%	-31%	
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$29,581	\$30,533			3%
	25830 Administrative Technology Services; Systems Application Development			\$157	\$701			346%
	25860 Administrative Technology Services; Hardware Maintenance And Support			\$122,784	\$137,580			12%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel				\$7,825			
	25890 Other Technology Services	\$2,752	\$1,410	\$2,025	\$5,831	112%	314%	188%
	25990 Other Support Services, Central	\$3,610		\$46,987	\$39,887	> 500%		-15%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$54,946	\$6,192	\$117,459	\$172,978	215%	> 500%	47%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,229,059	\$1,424,574	\$1,635,320	\$1,605,554	31%	13%	-2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$58,158	\$76,986	\$55,577	\$56,380	-3%	-27%	1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$279,560	\$257,997	\$342,202	\$354,629	27%	37%	4%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,686	\$775					
	26499 2007 Account Code - Other	\$2,000	\$7,429					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,014	\$437			-100%	-100%	
	26600 Operation and Maintenance of Plant Services; Security Services	\$11,213				-100%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$88,406	\$165,233	\$116,073	\$131,840	49%	-20%	14%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$7,059	\$2,479	\$3,311	\$3,390	-52%	37%	2%
	27010 Student Transportation; Service Area Direction	\$98,600	\$113,090	\$95,149	\$79,760	-19%	-29%	-16%
	27100 Student Transportation; Vehicle Operation	\$520,354	\$589,903	\$707,616	\$723,318	39%	23%	2%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$299,635	\$385,659	\$526,826	\$613,388	105%	59%	16%
	27400 Student Transportation; Purchase of School Buses		\$704,950		\$373,912		-47%	
	27500 Student Transportation; Insurance on Buses	\$39,360	\$55,224	\$50,051	\$30,928	-21%	-44%	-38%
	27700 Student Transportation; Contracted Transportation Services	\$163	\$2,123	\$2,080		-100%	-100%	-100%
	27910 Student Transportation; Bus Driver Training	\$300	\$1,207	\$3,569	\$4,038	> 500%	235%	13%
	31100 Food Services Operations; Service Area Direction	\$33,542	\$27,523	\$81,805	\$86,135	157%	213%	5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$487,959	\$550,047	\$758,431	\$736,621	51%	34%	-3%
	31900 Other Food Services	\$2,604		\$325	\$8,548	228%		> 500%
<b>Overhead and Operational Total</b>		<b>\$3,569,052</b>	<b>\$4,687,184</b>	<b>\$5,284,799</b>	<b>\$5,885,357</b>	<b>65%</b>	<b>26%</b>	<b>11%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$987		\$656	\$50	-95%		-92%
	33200 Community Recreation	\$11,082				-100%		
	33300 Civic Services				\$150			
	33990 Other Community Services; Other		\$898	\$1,150			-100%	-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$6,584	\$101,223	\$9,142	\$4,203	-36%	-96%	-54%
	43000 Facilities Acquisition and Construction; Professional Services	\$73,962	\$472,501	\$38,081	\$91,824	24%	-81%	141%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$6,725				-100%		
	45100 Building Acquisition, Construction and Improvements	\$544,050	\$4,414,778	\$442,727	\$82,685	-85%	-98%	-81%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts			\$166,594	\$166,594			0%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**Benton Community School Corp (395)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$24,241	\$15,742	\$7,990		-67%	-49%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$101,973	\$101,890	\$125,421	\$156,883	54%	54%	25%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$351,423	\$19,035			-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$320,461	\$394,829	\$374,130	\$573,250	79%	45%	53%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction		\$11,058				-100%	
	51100 Debt Services; Principal on Debt; Bonds		\$682,175	\$130,000	\$130,000		-81%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$38,260	\$10,530	\$135,039	\$128,189	235%	> 500%	-5%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$166,223	\$129,911	\$73,437	\$70,251	-58%	-46%	-4%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$722,905		\$540,000	\$1,110,000	54%		106%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$1,163,000	\$1,120,000			-4%
	54200 Common School Fund; Principal			\$530,000				-100%
	59100 Other Debt Services Obligations; Registrars Fee		\$5,030				-100%	
	59200 Other Debt Services Obligations; Bank Fee		\$500				-100%	
<b>Nonoperational Total</b>		<b>\$2,344,634</b>	<b>\$6,368,598</b>	<b>\$3,745,119</b>	<b>\$3,642,068</b>	<b>55%</b>	<b>-43%</b>	<b>-3%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$187,249	\$202,351					
	26492 2007 Account Code - Social Security	\$777,602	\$828,544					
	26493 2007 Account Code - Workmen's Compensation	\$44,357	\$98,916					
	26494 2007 Account Code - Group Insurance	\$1,110,385	\$1,217,267					
	26496 2007 Account Code - Unemployment Compensation	\$14	\$11,745					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$63,856	\$402,757					
<b>Prorated By Fund Total</b>		<b>\$2,183,462</b>	<b>\$2,761,580</b>					